



Filing Receipt

Received - 2021-10-22 08:33:17 AM
Control Number - 51415
ItemNumber - 681

PUC DOCKET NO. 51415
SOAH DOCKET NO. 473-21-0538

APPLICATION OF SOUTHWESTERN	§	BEFORE THE
ELECTRIC POWER COMPANY FOR	§	PUBLIC UTILITY COMMISSION
AUTHORITY TO CHANGE RATES	§	OF TEXAS
	§	

SOUTHWESTERN ELECTRIC POWER COMPANY'S
MOTION TO ADMIT EVIDENCE

On October 14, 2021, the Office of Policy & Docket Management (OPDM) filed a memorandum noting an evidentiary issue requiring explanation. Specifically, OPDM asked the parties to: (1) identify the record evidence reflecting the affidavit or testimony of a licensed attorney supporting the reasonableness of Southwestern Electric Power Company's (SWEPCO) requested rate-case expenses; and (2) if there is not an affidavit or testimony of a licensed attorney in the record evidence, to file a motion to admit such additional evidence by October 22, 2021. In accordance with OPDM's request, SWEPCO timely moves to admit into evidence the attached Affidavit of Melissa A. Gage.

Respectfully submitted,

Melissa Gage
State Bar No. 24063949
Email: magage@aep.com
aepaustintx@aep.com (Service)

Leila Melhem
State Bar No. 24083492
Email: lmelhem@aep.com
aepaustintx@aep.com (Service)

400 West 15th Street, Suite 1520

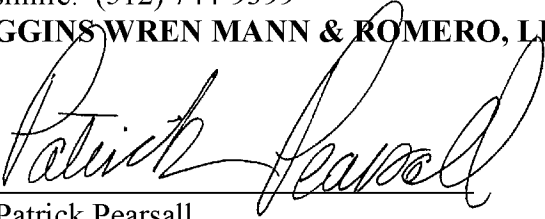
Austin, Texas 78701

Telephone: (512) 481-3320

Facsimile: (512) 481-4591

**AMERICAN ELECTRIC POWER SERVICE
CORPORATION**

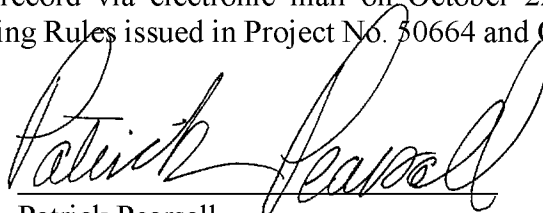
William Coe
State Bar No. 00790477
Email: wcoe@dwmrlaw.com
Kerry McGrath
State Bar No. 13652200
Email: kmcgrath@dwmrlaw.com
Patrick Pearsall
State Bar No. 24047492
Email: ppearsall@dwmrlaw.com
P.O. Box 1149
Austin, Texas 78767
Telephone: (512) 744-9300
Facsimile: (512) 744-9399
DUGGINS WREN MANN & ROMERO, LLP

By: 
Patrick Pearsall

**ATTORNEYS FOR SOUTHWESTERN
ELECTRIC POWER COMPANY**

CERTIFICATE OF SERVICE

I certify that, unless otherwise ordered by the presiding officer, notice of the filing of this document was provided to all parties of record via electronic mail on October 22, 2021, in accordance with the Second Order Suspending Rules issued in Project No. 50664 and Order No. 1 in this matter.


Patrick Pearsall



Gage_PUC DOCKET NO.docx

DocVerify ID: 0790A44A-1F98-47F9-86A7-1E5F6C1E8025
Created: October 20, 2021 08:48:52 -8:00
Pages: 10
Remote Notary: Yes / State: OH

This document is a DocVerify VeriVaulted protected version of the document named above. It was created by a notary or on the behalf of a notary, and it is also a DocVerify E-Sign document, which means this document was created for the purposes of Electronic Signatures and/or Electronic Notary. Tampered or altered documents can be easily verified and validated with the DocVerify veriCheck system. This remote online notarization involved the use of communication technology.

Go to www.docverify.com at any time to verify or validate the authenticity and integrity of this or any other DocVerify VeriVaulted document.

E-Signature Summary

E-Signature 1: Melissa Gage (MAG)

October 20, 2021 10:04:51 -8:00 [EEF4BBEE8776] [167.239.221.106]
magage@aep.com (Principal) (Personally Known)

E-Signature Notary: S. Smithhisler (SRS)

October 20, 2021 10:04:51 -8:00 [A416AC87F7A4] [161.235.221.101]
srsmithhisler@aep.com
I, S. Smithhisler, did witness the participants named above electronically sign this document.



DocVerify documents cannot be altered or tampered with in any way once they are protected by the DocVerify VeriVault System. Best viewed with Adobe Reader or Adobe Acrobat. All visible electronic signatures contained in this document are symbolic representations of the persons signature, and not intended to be an accurate depiction of the persons actual signature as defined by various Acts and/or Laws.



PUC DOCKET NO. 51415
SOAH DOCKET NO. 473-21-0538

APPLICATION OF SOUTHWESTERN § **BEFORE THE**
ELECTRIC POWER COMPANY FOR § **PUBLIC UTILITY COMMISSION**
AUTHORITY TO CHANGE RATES § **OF TEXAS**
 §

AFFIDAVIT OF MELISSA A. GAGE IN SUPPORT OF RATE-CASE EXPENSES

STATE OF OHIO §
 §
COUNTY OF FRANKLIN §

BEFORE ME, the undersigned authority, on this day personally appeared Melissa A. Gage, who being by me first duly sworn, on oath, deposed and said the following:

My name is Melissa A. Gage. I am over the age of twenty-one years, am of sound mind, have personal knowledge of the statements made herein, and the facts are true and correct. I am competent to make this Affidavit.

1. I am employed by American Electric Power Service Corporation (AEPSC) as Associate General Counsel. AEPSC is responsible for providing legal services to all American Electric Power Company, Inc. (AEP) business units.
2. I am licensed as an attorney in the State of Texas and have practiced law in the state since 2009.
3. I began my legal career at a law firm representing clients in matters before the Public Utility Commission of Texas (Commission). Since joining AEPSC in 2015, I have represented AEP's subsidiary operating companies, including Southwestern Electric Power Company (SWEPCO), on a number of matters. Such matters include base-rate cases, fuel reconciliation proceedings, rate-case expense review and recovery dockets, certificate of convenience and necessity dockets, transmission cost recovery factor filings, distribution cost recovery factor dockets, energy efficiency cost recovery factor proceedings, and various tariff-related matters.
4. As Associate General Counsel for AEPSC, I am familiar with the rates of a broad range of lawyers, both those at small and large firms and solo practitioners, including the rates charged by such attorneys for work on Commission matters.
5. In addition, I have hired and managed outside counsel and testifying and consulting experts in numerous matters. Consequently, I have been responsible for reviewing and approving invoices from outside law firms and consultants.

0790A44A-1F98-47F9-86A7-1E5F6C1E8025 --- 2021/10/20 08:48:52 -8:00 --- Remote Notary



6. In this case, SWEPCO sought recovery of the reasonable rate-case expenses, including expenses paid to reimburse intervening municipalities, that it incurred in this case and those rate-case expenses incurred in Docket Nos. 40443,¹ 46449,² 49042,³ and 50997.⁴
7. SWEPCO's rate-case expenses in this case and Docket Nos. 40443, 46449, 49042, and 50997 fell into three cost categories: outside legal counsel, outside consultants, and miscellaneous and employee expenses.
8. In both this case and Docket Nos. 40443, 46449, 49042, and 50997, SWEPCO engaged outside legal counsel from Duggins Wren Mann & Romero, LLP (DWMR), as regulatory counsel for SWEPCO, along with in-house counsel. DWMR has worked with SWEPCO previously and has extensive experience in Texas regulatory matters generally and with AEP operating companies, including SWEPCO, specifically. DWMR's fees have been negotiated based upon the scope of the engagement and the customary fees for regulatory attorneys.
9. In addition, SWEPCO retained former Chief Justice of the Supreme Court of Texas, Mr. Thomas Phillips, to represent SWEPCO before the Texas Supreme Court in successfully defending the Commission's order in Docket No. 40443, which involved a complex issue related to the prudence of SWEPCO's construction of the approximately \$1.5 billion Turk Plant. At all other levels of the appellate process, SWEPCO retained appellate counsel from DWMR. SWEPCO determined it was reasonable to supplement its appellate team with an appellate expert at the Supreme Court level for a variety of reasons – Justice Phillips is intimately familiar with the procedures at the Texas Supreme Court and is experienced in preparing written and oral arguments, providing SWEPCO with efficient and effective service in defending the Commission's order and reversing the decision made by the Austin Court of Appeals over an issue affecting the Commission's review of all regulated utilities' capital investment. Justice Phillips was therefore not providing standard utility rate case counsel, but counsel that combined the unique aspects of utility ratemaking with the appellate process before the Supreme Court of Texas. Justice Phillips provided an affidavit—attached as Exhibit LFN-ISR to SWEPCO witness Lynn Ferry-Nelson's Supplemental Rebuttal Testimony—confirming that his hourly rates are consistent with the fees customarily charged in the area by similar attorneys with comparable experience,

¹ See *Review of Rate Case Expenses Incurred by Southwestern Electric Power Company and Municipalities in Docket No. 46449*, Docket No. 47141, Order at Ordering Paragraph 4 (Aug. 27, 2020) (authorizing SWEPCO to seek recovery of rate-case expenses incurred after April 13, 2020, for the pending appeals of Docket Nos. 40443 and 46449).

² See Docket No. 47141, Order at Ordering Paragraph 4.

³ *Application of Southwestern Electric Power Company to Amend its Transmission Cost Recovery Factor*, Docket No. 49042, Final Order (Jul. 18, 2019).

⁴ *Application of Southwestern Electric Power Company for Authority to Reconcile Fuel Costs*, Docket No. 50997 (pending). The parties to Docket No. 50997 filed a Unanimous Stipulation and Agreement on June 29, 2021. On July 9, 2021, the Administrative Law Judges (ALJs) presiding over Docket No. 50997 dismissed the case from the docket of the State Office of Administrative Hearings and remanded the docket to the Commission.



reputation, and ability for similar services, and that such fees were reasonable and necessary given the nature and complexity of the case and the work performed.

10. SWEPCO's outside counsel performed a variety of roles during the preparation and prosecution of this case and Docket Nos. 40443, 46449, 49042, and 50997, including:

- assisting witnesses and SWEPCO/AEPSC regulatory staff with the preparation and review of the Commission's Rate Filing Package (RFP) and associated schedules;
- drafting the applications;
- assisting witnesses with the preparation of their direct and rebuttal testimonies, attachments, and workpapers;
- assisting witnesses and their assistants in preparing discovery responses;
- assisting witnesses and SWEPCO/AEPSC regulatory staff in the development of litigation strategy;
- prosecuting the hearing on the merits in this case;
- attending and participating in required conferences and Commission Open Meetings;
- drafting post-hearing briefs, and exceptions and replies to exceptions to the Proposal for Decision; and
- to the extent necessary, assisting witnesses and SWEPCO/AEPSC regulatory staff in settlement negotiations; preparation of the stipulation, proposed order, and related motions; and development of testimony or affidavits in support of settlements.

11. To develop and/or support various requests in this case, SWEPCO retained the following outside consultants:

- Dylan W. D'Ascendis and his firm, Scott Madden, filed testimony supporting the recommended return on equity for SWEPCO.
- Patrick L. Baryenbruch conducted a comprehensive review of AEPSC's affiliate services and prepared testimony regarding AEPSC's affiliate services, budgeting processes, use of allocation factors, cost trends, and benchmarking of AEPSC costs.
- Paul Eiden addressed the results of site-specific studies conducted by Sargent & Lundy to estimate the costs of dismantling SWEPCO's electric power generating facilities.
- Greg Wilson of Lewis & Ellis provided testimony in support of SWEPCO's proposed self-insurance reserve.



- Bradley M. Seltzer, a licensed attorney and energy tax law expert with the firm Eversheds Sutherland, prepared rebuttal testimony addressing Commission Staff's recommendations that the net operating loss carryforward (NOLC) accumulated deferred federal income tax (ADFIT) Asset not be computed on a stand-alone basis as proposed by SWEPCO, and the potential adverse consequences (under the normalization requirements) for customers if those recommendations were adopted by the Commission.⁵
12. In Docket No. 50997, SWEPCO retained Mr. Paul D. Anderson of the John T. Boyd Company as an outside consultant to prepare rebuttal testimony addressing geological issues encountered by the Dolet Hills Lignite Company at the U Pit Area of the Oxbow Mine.
 13. SWEPCO negotiated rates with each of the outside consultants identified above based upon the scope of the requested engagement and customary fees paid to consultants with the required level of experience in their respective disciplines. Expenses of outside consultants were developed through discussions with the consultants on the scope of the engagement and based upon expenses incurred in prior rate cases.
 14. Miscellaneous expenses incurred by SWEPCO in this case and Docket Nos. 40443, 46449, 49042, and 50997, include expenses for printing, posting notice in newspapers, temporary employees, and other miscellaneous items. Printing expenses include costs of printing the RFP, testimony, and discovery, as well as the costs of copying other documents associated with the filing and the hearing. Miscellaneous expenses also include other expenses associated with preparing the RFP and litigating the cases to completion.
 15. SWEPCO submitted detailed information regarding and documentation supporting the reasonableness of \$188,132.26 in rate-case expenses SWEPCO incurred in Docket No. 40443 through May 2021. The invoices underlying SWEPCO's rate-case expenses for work in Docket No. 40443 were included in Exhibit LFN-2 to the Direct Testimony of Lynn Ferry-Nelson, which was filed in this docket on October 14, 2020 (Interchange Item No. 1); Exhibit LFN-1R to the Rebuttal Testimony of Lynn Ferry-Nelson, which was filed in this docket on April 23, 2021 (Interchange Item No. 401); and Exhibits LFN-1FSR and LFN-2FSR to the Final Supplemental Rebuttal Testimony of Lynn Ferry-Nelson, which was filed in this docket on July 27, 2021 (Interchange Item No. 656).
 16. SWEPCO submitted detailed information regarding and documentation supporting the reasonableness of \$182.50 in rate-case expenses SWEPCO incurred in Docket No. 46449 through May 2021. The invoices underlying SWEPCO's rate-case expenses for work in Docket No. 46449 were included in Exhibit LFN-1FSR to the Final Supplemental Rebuttal

⁵ Mr. Seltzer provided an affidavit—attached as Exhibit LFN-2SR to SWEPCO witness Lynn Ferry-Nelson's Supplemental Rebuttal Testimony—confirming that his hourly rates are the fees customarily charged in the area by similar attorneys with comparable experience, reputation, and ability for similar services, and that such fees were reasonable and necessary given the nature and complexity of the case and the work performed.



Testimony of Lynn Ferry-Nelson, which was filed in this docket on July 27, 2021 (Interchange Item No. 656).

17. SWEPCO submitted detailed information regarding and documentation supporting the reasonableness of \$176,913.31 in rate-case expenses SWEPCO incurred in Docket No. 49042 through May 2021. The invoices underlying SWEPCO's rate-case expenses for work in Docket No. 49042 were included in Exhibit LFN-2 to the Direct Testimony of Lynn Ferry-Nelson, which was filed in this docket on October 14, 2020 (Interchange Item No. 1).
18. SWEPCO submitted detailed information regarding and documentation supporting the reasonableness of \$382,256.95 in rate-case expenses SWEPCO incurred in Docket No. 50997 through May 2021. The invoices underlying SWEPCO's rate-case expenses for work in Docket No. 50997 were included in: Exhibit LFN-1R to the Rebuttal Testimony of Lynn Ferry-Nelson, which was filed in this docket on April 23, 2021 (Interchange Item No. 401); and Exhibits LFN-1FSR and LFN-2FSR to the Final Supplemental Rebuttal Testimony of Lynn Ferry-Nelson, which was filed in this docket on July 27, 2021 (Interchange Item No. 656).
19. SWEPCO submitted detailed information regarding and documentation supporting the reasonableness of \$1,992,830.20 in rate-case expenses SWEPCO incurred in this docket through May 2021. The invoices underlying SWEPCO's rate-case expenses for work in this case were included in: Exhibit LFN-1 to the Direct Testimony of Lynn Ferry-Nelson, which was filed in this docket on October 14, 2020 (Interchange Item No. 1); Exhibit LFN-1R to the Rebuttal Testimony of Lynn Ferry-Nelson, which was filed in this docket on April 23, 2021 (Interchange Item No. 401); and Exhibits LFN-1FSR and LFN-2FSR to the Final Supplemental Rebuttal Testimony of Lynn Ferry-Nelson, which was filed in this docket on July 27, 2021 (Interchange Item No. 656).
20. Prior to submitting the above-described invoices for this case and Docket Nos. 40443, 46449, 49042, and 50997 for Commission review, I along with SWEPCO and AEPSC personnel scrutinized all invoices to ensure that: a) invoice terms of outside counsel and consultants are consistent with the terms of the engagement; b) adequate documentation has been provided for time expended for travel and miscellaneous expenses; c) invoices are accurate and include no duplicate billing; and d) invoices provided sufficient information detailing and itemizing expenses by issue, proceeding stage, and litigation activity. This review confirmed that the invoices supporting the rate-case expenses sought are in good order and the amounts requested are supported by appropriate descriptions of the work performed.
21. In total, SWEPCO provided evidence detailing and documentation supporting the reasonableness of \$2,740,315.17 of its own rate-case expenses incurred through May 2021 for this case and Docket Nos. 40443, 46449, 49042, and 50997.
22. I reviewed the above-referenced invoices taking into consideration the eight factors listed in Rule 1.04(b) of the Texas Disciplinary Rules of Professional Conduct:



- a. the time and labor required, the novelty and difficulty of the questions involved, and the skill requisite to perform the legal services properly;
 - b. the likelihood that acceptance of employment will preclude other employment by the attorney;
 - c. the fee customarily charged in the locality for similar legal services;
 - d. the amount of time involved and result achieved;
 - e. time limitation imposed by the client or by the circumstances;
 - f. the nature and length of the professional relationship with the client;
 - g. the experience, reputation and ability of the lawyers performing the services; and
 - h. whether the fee is fixed or contingent on results obtained or uncertainty of collection before the legal services have been rendered.
23. I also considered the factors delineated by the Third Court of Appeals in *City of El Paso v. Public Utility Comm'n of Texas*, 916 S.W.2d 515 (Tex. App.—Austin 1995, writ dismissed by agreement):
- a. time and labor required;
 - b. nature and complexities of the case;
 - c. amount of money or value of property or interest at stake;
 - d. extent of responsibilities the attorney assumes;
 - e. whether the attorney loses other employment because of the undertaking; and
 - f. benefits to the client from the services.
24. Finally, I considered the Commission-established standards that must be met before rate-case expenses are found reasonable and allowed as a recoverable expense for ratemaking purposes. The current standard is set forth 16 Tex. Admin. Code (TAC) § 25.245. Subsection (b) of this rule requires a utility, in seeking recovery of rate-case expenses, to file sufficient information that details and itemizes all rate-case expenses, including, but not limited to, evidence showing:
- a. the nature, extent, and difficulty of the work done by the attorney or other professional in the rate case;
 - b. the time and labor required and expended by the attorney or other professional;
 - c. the fees or other consideration paid to the attorney or other professional for the services rendered;



- d. the expenses incurred for lodging, meals and beverages, transportation, or other services or materials;
- e. the nature and scope of the rate case, including:
 - i. the size of the utility and number and type of consumers served;
 - ii. the amount of money or value of property or interest at stake;
 - iii. the novelty or complexity of the issues addressed;
 - iv. the amount and complexity of discovery;
 - v. the occurrence and length of a hearing; and
- f. the specific issue or issues in the rate case and the amount of rate-case expenses reasonably associated with each issue.

Subsection (c) of the rule provides that in determining the reasonableness of the rate-case expenses, the presiding officer shall consider the factors set forth in subsection (b), as well as any other factor shown to be relevant to the specific case, and decide whether and the extent to which the evidence shows that:

- a. the fees paid to, tasks performed by, or time spent on a task by an attorney or other professional were extreme or excessive;
- b. the expenses incurred for lodging, meals and beverages, transportation, or other services or materials were extreme or excessive;
- c. there was duplication of services or testimony;
- d. the utility's proposal on an issue in the rate case had no reasonable basis in law, policy, or fact and was not warranted by any reasonable argument for the extension, modification, or reversal of Commission precedent;
- e. rate-case expenses as a whole were disproportionate, excessive, or unwarranted in relation to the nature and scope of the rate case; or
- f. the utility failed to comply with the requirements for providing sufficient information pursuant to subsection (b).

25. As noted above, I am familiar with the rates for utility regulatory work in Texas and elsewhere. Generally speaking, the rates charged by an individual lawyer typically vary based on the level of experience possessed by the lawyer performing the work, the size and reputation of the law firm in which the lawyer works, and the technical nature of the work performed. While the hourly rate charged by outside counsel for work in this case is an important factor, it is only one of many important factors to be considered. Equally



important are factors such as the number of hours worked, the complexity of the issues involved, and the experience of the lawyers involved. That is, an experienced lawyer in a complex case with an hourly rate at the high end of the range may be more able to more efficiently do the work than a less experienced lawyer with an hourly rate at the low- or mid-point of the hourly rate range, such that the total amount paid at the end of the day is reasonable, even if the hourly rates are at the high end of the range. Similarly, a lawyer working at an hourly rate at the low- or mid-point range may have spent so many hours on a matter that the total amount paid is not reasonable, even though the rate is low.

26. Rates for lawyers practicing before the Commission, in my experience, have recently ranged, depending on the experience of the lawyer between \$230 to more than \$750 (and sometimes more for very specialized subject matters, like regulatory tax work).⁶
27. I am also familiar with many regulatory lawyers in the Texas bar, generally, and lawyers and firms practicing before the Commission, specifically. The lawyers at DWMR enjoy excellent reputations for providing a high level of quality work on both complex and routine matters. DWMR works on matters of significant importance to its utility clients. In my opinion, the hourly rates charged by DWMR in this case and in Docket Nos. 40443, 46449, 49042, and 50997 are: (1) reasonable; (2) commensurate with the DWMR attorneys' experience and the types of cases upon which each professional has worked; (3) consistent with prevailing hourly rates for utility lawyers practicing before the Commission; and (4) in the range of rates charged in Texas by firms with the same level of depth and expertise.
28. In addition, the rates charged by DWMR for its work in this case and in Docket Nos. 40443, 46449, 49042, and 50997 were the same hourly rates the law firm charged to SWEPCO and its affiliates for other matters of which I am familiar, including matters for which rate-case expense reimbursement was not available.
29. Based on my experience, the types and amount of work performed by the DWMR attorneys was consistent with that performed in past cases and was reasonable and justified given the nature of this case and Docket Nos. 40443, 46449, 49042, and 50997.
30. Based on my experience and review of the above-described invoices underlying the rate-case expenses, I further conclude:

a. SWEPCO has provided adequate documentation consistent with that required

⁶ See, e.g., *Application of Cross Texas Trans., LLC for Authority to Change Rates and Tariffs*, Docket No. 43950, Direct Testimony of Casey Wren, Application at 571-612 esp. 594-95 & 608-09 (Dec. 23, 2014), available at <http://interchange.puc.texas.gov/search/documents/?controlNumber=43950&itemNumber=2>; *Application of Oncor Elec. Delivery Co. LLC for Authority to Change Rates*, Docket No. 46957, Application at 1554-71 & 1572-95 (Mar. 17, 2017), available at <http://interchange.puc.texas.gov/Search/Documents?controlNumber=46957&itemNumber=1>; *Review of Rate Case Expenses Incurred by CenterPoint Energy Houston Elec. LLC in Docket Nos. 38339, et al.*, Docket No. 49595, CenterPoint Energy Houston Elec. LLC's Rate Case Expense Report at Exhibit C (Nov. 22, 2019), available at <http://interchange.puc.texas.gov/Search/Documents?controlNumber=49595&itemNumber=23>, and *Application of CenterPoint Energy Houston Elec. LLC for Authority to Change Rates*, Docket No. 49421, Direct Testimony of Myles F. Reynolds, Application at 3744-88 (Apr. 5, 2019), available at <http://interchange.puc.texas.gov/Search/Documents?controlNumber=49421&itemNumber=1>.



under 16 TAC § 25.245(b), in the same form accepted in prior Commission rate-case expense dockets, to support all of the requested rate-case expenses.

- b. Retention of each of the professionals—both outside counsel and consultants—whose fees and expenses are included in SWEPCO's requested rate-case expenses was necessary in order for the Company to properly and fully present its case and to meet Commission requirements for the types of cases at issue.
 - c. The number of outside attorneys SWEPCO used, and the amount of work they performed (as documented in monthly invoices) was reasonable and justified given the nature of these cases.
 - d. The rate-case expense invoices show that the expenses incurred for any lodging, meals and beverages, transportation, or other services or materials were not extreme or excessive.
 - e. SWEPCO's applications, testimony, and related material in this case and Docket Nos. 40443, 46449, 49042, and 50997, as well as the rate-case expense invoices demonstrate there was no unnecessary duplication of services or testimony.
 - f. SWEPCO's applications, testimony, and related material in this case and Docket Nos. 40443, 46449, 49042, and 50997 establish that SWEPCO's positions taken in these cases had a reasonable basis in law, policy, and fact, and were warranted based on Commission precedent.
 - g. The rate-case expense invoices show that the fees paid to, tasks performed by, and time spent on a task by an attorney or other professional in these cases were not extreme or excessive.
 - h. SWEPCO's rate-case expenses are not disproportionate, excessive, or unwarranted in relation to: (i) the nature, scope, and complexity of the legal, procedural, and evidentiary issues addressed in the case; (ii) the time and labor required; (iii) the amount of money at stake; and (iv) the scope of responsibilities assumed by SWEPCO's outside attorneys.
31. Based on my experience and after considering the factors listed in paragraphs 22, 23, and 24 above, I conclude that SWEPCO's rate-case expenses for this case and Docket Nos. 40443, 46449, 49042, and 50997 were reasonable and necessary for the work performed.

[Signature page follows. The remainder of this page is intentionally left blank.]



Melissa Gage

Melissa A. Gage

SUBSCRIBED AND SWORN TO BEFORE ME on this 20th day of October 2021.



S Smithhisler
Notary Public State of Ohio
My Commission Expires: April 29, 2024

Notarial act performed by audio-visual communication

0790A44A-1F98-47F9-86A7-1E5F6C1E8025 --- 2021/10/20 08:48:52 -8:00 --- Remote Notary

